



EBSA/PUBLIC DISCLOSURE

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Corporate Office

1809 24th Street
P.O. Box 1167
Great Bend, KS 67530-1167
620-793-8473 phone
620-793-7463 fax
www.cpiqpc.com®

March 21, 2011

Top-Hat Plan Exemption
EBSA
Room N-1513
U.S. Department of Labor
200 Constitution Ave., NW
Washington, D.C. 20210

Ref. No.: 143877

Re: The F.D. Johnson Company Nonqualified Deferred Compensation Plan

To Whom It May Concern:

Enclosed please find the Top-Hat Plan Exemption Statement for the Specimen Section 451 Deferred Compensation Plan established by The F.D. Johnson Company. If you have any questions, please contact me at our corporate office, Plan Document Services, (620) 793-8473, extension 402.

Sincerely,

Jere Buehler
Supervisor
Plan Administration Services
jere.buehler@cpiqpc.com

JB/lk

cc: Charles Hautala
Jerry VanDeMotte

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TOP-HAT PLAN EXEMPTION STATEMENT

Top-Hat Plan Exemption
EBSA
Room N-1513
U.S. Department of Labor
200 Constitution Ave., NW
Washington, D.C. 20210

Employer Name: The F.D. Johnson Company

Address: 31200 Solon Road Suite 18, Solon, OH 44139

Employer EIN: 34-1227947

The Employer maintains a Plan (or Plans) primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

Number of Plans: 1

Number of Employees in Plan(s): 2